



Maricopa County

Superintendent of Schools

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GRANT FUND ACCOUNT CODING PROCEDURES

There are specific procedures that must be completed in order to successfully manage your grant fund accounts pursuant to the guidelines of the *Arizona Department of Education* (ADE). Some of these guidelines require action in your financial accounting system with the *Maricopa County Superintendent of Schools Office*.

I. LOCAL (COUNTY) CARRYOVER ACCOUNT CODING

Subsequently after the ADE approves your amendment to bring forward your county carryover (cco) into your current fiscal year (cfy) grant, (a) update your cfy grant fund account's budget line items in your financial system; and (b) journal your prior-year amended grant fund account monies out of the 9fund account into the cfy grant fund account. [FF9 = grant 9 fund account; FFF = cfy grant fund account; object 4510 = federal grants; object 3210 = state grants]

Visions Users Using the Project Account Code Element

FF9.000.0000.0259.000.000.PPPP*	\$ xx.xx DR	
FF9.000.0000.0103.000.000.0000		\$ xx.xx CR
FFF.000.0000.0103.000.000.0000	\$ xx.xx DR	
FFF.000.0000.4510/3210.000.000.0000		\$ xx.xx CR

Then transfer your cco and budget journal entry files to the County Visions General Ledger (applicable Visions Users).

Visions Users NOT Using the Project Account Code Element

FF9.000.FFFF*.0259.000.000	\$ xx.xx DR	
FF9.000.0000.0103.000.000		\$ xx.xx CR
FFF.000.0000.0103.000.000	\$ xx.xx DR	
FFF.000.0000.4510/3210.000.000		\$ xx.xx CR

Then transfer your cco and budget journal entry files to the County Visions General Ledger (applicable Visions Users). This accounting style is similar to the Visions Users Using the Project Account Code Element; however, the function account code element field is used in lieu of the project account code element field in the grant 9fund accounting string.

CIMS Users

The same as Visions Users Using the Project Account Code Element; however, the second entry must include a project account element:

FF9.000.0000.0259.000.000.PPPP*	\$ xx.xx DR	
FF9.000.0000.0103.000.000.PPPP		\$ xx.xx CR
FFF.000.0000.0103.000.000.0000	\$ xx.xx DR	
FFF.000.0000.4510/3210.000.000.0000		\$ xx.xx CR

I. LOCAL (COUNTY) CARRYOVER ACCOUNT CODING Continued

Please be aware of the following:

- Do not debit the 9fund transfer-out journal entry to object codes 0103, 0330, 5200 or 6930.
DEBIT ONLY OBJECT CODE 0259 FOR CCO JES FROM THE 9FUND
- Object code 4510 is for the federal grant fund local (county) carryover transfers-in and object code 3210 is for the state grant fund local (county) carryover transfers-in.
- Transfer only the amended county carryover amount. The amended amount is reflected in the “Local Funds” section of the current year grant’s Project Summary on the ADE Grants Management Enterprise (ADE GME) Home Page at <https://www.ade.az.gov/GME> Any other funds remaining in that grant 9fund account is typically the excess interest income and unamended “Cash On Hand” monies that must be returned to the ADE. Please see section II on the appropriate account coding for reversions to the ADE on the unamended prior year grant fund monies.
- “Local (County) Carryover” grant monies require a journal entry from the 9fund account into its corresponding current year grant fund account as illustrated in the beginning of this section. “State Carryover” grant monies are received from the ADE via an ADE disbursement. There is no journal entry posting on state carryovers.

II. REVERSION TO THE ADE ACCOUNT CODING

There are two common grant reversions to the ADE. They involve your current year grant fund accounts (FFF) and your prior year grant fund accounts (FF9).

Current Year Grant Projects--Quarterly Interest on Federal Grants

The ADE requires the Local Educational Agency (LEA) to return their current year federal grant project’s excess earned interest (the interest over \$100.00) to the ADE at least quarterly. *This applies exclusively to all of the current year federal grant fund accounts throughout the fiscal year of their term—i.e. this procedure does not apply to any grant 9fund accounts or to any state grant fund accounts. In addition the Johnson O’Malley grant fund account does not require a reversion of its interest income to the ADE during the term of its grant project.*

a. Reclassify your excess federal interest monies from object 1510 to object 0215, “Due to Federal Government”, and, for applicable Visions Users, transfer the journal entry file to the County Visions General Ledger:

FFF.000.0000.1510.000.000.0000	\$xx.xx DR
FFF.000.0000.0215.000.000.0000	\$xx.xx CR

b. Code your payment voucher to object 0215 from your federal grant fund account: FFF.000.0000.**0215**.000.000.0000 \$ xx.xx DR

c. Then, submit your warrant along with a completed “Return of Funds” form or a copy of the corresponding completion report to the ADE Accounting unit. The “Return of Funds” form can be obtained on the website of the ADE GME Home Page.

II. REVERSION TO THE ADE ACCOUNT CODING Continued

Prior Year Grant Projects--Unamended Monies on Federal & State Grants

Return of funds to the ADE on your prior year grant fund account balances are typically reversions of your (unamended) excess interest income on the federal grant monies and the remaining balances of other unamended federal and state grants monies. The balances will be in the object 0259 and 0215 account lines in the grant 9fund accounts: FF9.000.FFFF.0259/0215.000.000.PPPP \$xx.xx CR. *This applies exclusively in the grant 9fund accounts throughout the fiscal year. Do not code the voucher to the current year grant fund accounts.*

Prior to sending the monies back to the ADE confirm that the balances in the object 0259 and 0215 account lines in the grant 9fund accounts agree with their corresponding grant completion report balances ("Cash on Hand" , "Interest Earned", and some in "Other" balances).

a. Code your payment voucher to object 0259 with its unique project/function account code element identifier from your grant 9fund account:

FF9.000.0000.**0259**.000.000.**PPPP*** \$ xx.xx DR

Or other Visions Users...

FF9.000.**FFFF***.**0259**.000.000 \$ xx.xx DR

b. If there is a balance in the object 0215 grant 9fund account line, then this is your excess federal interest monies and should be returned to the ADE as well. Code your payment voucher to object 0215 with its unique project/function account code element identifier from your federal grant 9fund account:

FF9.000.0000.**0215**.000.000.**PPPP** \$ xx.xx DR

Or other Visions Users...

FF9.000.**FFFF**.**0215**.000.000 \$ xx.xx DR

c. Then, submit your warrant along with a completed "Return of Funds" form or a copy of the grant completion report to the ADE accounting unit. The "Return of Funds" form can be obtained on the website of the ADE GME Homepage.

Please be aware of the following:

- Do not code any prior year grant reversions to the ADE to object codes 0103, 1510, 3290, 4590, 6930, 6950 or 6960. ***USE ONLY OBJECT CODES 0259 AND 0215, WHERE APPLICABLE*** The system will automatically credit the cash account line.
- Do not return your prior year grant fund monies to the ADE until the ADE Program Area has directed you to proceed with the reversion. They will notify the LEA contact person *on file*, via the electronic mail system. You can also view the notification in the View Approved Completion Reports section of the ADE GME website. This section is in a secured file and requires a Common Logon account.

*PPPP/FFFF = the unique project/function account element identifier in the grant 9fund account. The first three numeric characters is the original fund account assignment of the grant and the last numeric character is the fiscal year of the grant's origin.